



Saskatchewan
Learning

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Building Partnerships: Educational Services Agreements Resource Guide

Fall 2005

This resource guide has been prepared by representatives of the following:

- Saskatchewan Learning
- Federation of Saskatchewan Indian Nations (FSIN)
- Indian and Northern Affairs Canada (INAC)
- League of Educational Administrators, Directors and Superintendents (LEADS)
- Saskatchewan Association of School Business Officials (SASBO)
- Saskatchewan School Boards Association (SSBA)

PLEASE NOTE

The information and ideas presented here are not intended to be a template for preparing educational services agreements. Rather, this guide should be used as an *information resource* during board of education and First Nations discussions as they negotiate educational services agreements.

Disclaimer

The material provided in this document is for *general information purposes only* and should not be relied upon as legal advice. If you have questions about a specific fact situation, please contact legal counsel.

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INTRODUCTION

1. *Understanding the Vision*

Why develop a guide on educational services agreements?

Strong partnerships among First Nations, Aboriginal organizations, education stakeholders and government are essential for the success and well-being of all Saskatchewan students. The Task Force on the Role of the School indicated that schools need to be more responsive towards social, economic, cultural, demographic and educational factors (*School^{PLUS}: A Vision for Children and Youth: Toward a New School, Community and Human Service Partnership in Saskatchewan, Final Report*, February 2001). As well, the goals, vision and principles advanced by the Aboriginal Education Provincial Advisory Committee (AEPAC) stress the importance of effective, supportive partnerships in order to enrich the educational experiences and outcomes of all Saskatchewan students (*Aboriginal Education Provincial Advisory Committee Action Plan 2000-2005*, September 2000). Consequently, existing partnerships will be enhanced and new partnerships will be formed as efforts are renewed to ensure that all students are engaged in a quality learning environment with appropriate supports.

Who has been involved?

In keeping with the focus on supportive partnerships, the "Regulation 20 Committee" was formed in November 2000 to discuss issues pertaining to tuition fee agreements. Since its inception, the following organizations have been represented on the committee:

- Saskatchewan Learning;
- Federation of Saskatchewan Indian Nations (FSIN);
- Indian and Northern Affairs Canada (INAC);
- Saskatchewan Association of School Business Officials (SASBO);
- Saskatchewan School Boards Association (SSBA); and,
- League of Educational Administrators, Directors and Superintendents (LEADS).

What was the committee's mandate?

The committee's mandate was to study the issues in interpretation of the current Subsection 20, Chapter E-0.1 Regulation 1 of *The Education Regulations, 1986* (see Appendix E) formulate joint recommendations, and promote dialogue within respective organizations about the issues, possible solutions and potential for the implementation of joint recommendations. Consequently, a small working group was formed in March 2001 to provide insight into various technical aspects of funding related to tuition agreements and clarify issues regarding language use and funding protocol. Two mutually agreed upon principles guided the "Regulation 20 Committee":

- (1) fair practice for all; and,
- (2) maintenance of a transparent process.

The outcome of the working group's efforts is *Building Partnerships: Educational Services Agreements Resource Guide*.

2. *The Importance of Building Partnerships*

What does "partnership" mean?

The question is not whether we are partners. We are in this together. The question is, what is the quality of the partnership?

(Dr. Eber Hampton, Former President, First Nations University of Canada)

The partnerships that First Nations and boards of education form to create educational services agreements have been built on the elements that comprise an "authentic partnership", as envisioned by *Building Partnerships: First Nations and Métis Peoples and the Provincial Education System*, Saskatchewan Learning, 2003. The focus is on promoting equitable, amicable working relationships that involve shared decision making and shared accountability, while maintaining a high level of mutual respect and understanding.

How can educational services agreements promote partnerships?

Historically, educational services agreements have been viewed as purely financial arrangements. It is hoped that First Nations and school divisions who collaborate to negotiate educational services agreements can move beyond viewing their relationship as a purely financial arrangement, often based on Regulation 1, Subsection 20 of *The Education Regulations, 1986*, and move toward viewing their relationship as a true partnership focused on better outcomes for all students. Authentic partnerships and collaborative arrangements should be characterized by:

- shared problem solving, decision making, and accountability;
- a shared vision, goals and objectives that are established collaboratively;
- clearly identified mutual expectations;
- practices that reflect and nurture the values of mutual respect and understanding of each other's unique needs, realities and circumstances;
- a shared commitment to the well-being and educational success of each child and young person attending provincial and First Nations schools; and,
- dialogue that continues throughout the length of the agreement.

The ultimate goal of these authentic partnerships must be high quality learning programs and the best possible outcomes for all students.

The web link to *Building Partnerships: First Nations and Métis Peoples and the Provincial Education System* is http://www.sasked.gov.sk.ca/branches/partner_aboriginal/policy/docs/buildpartneraborig.pdf.

3. *The Purpose of this Resource Guide*

What is included in this guide?

This resource guide has been designed to promote discussion of issues related to educational services agreements. The guide is comprised of sections that collectively address the two interrelated parts of educational services agreements – the relationship/partnership and the fiscal/financial aspect.

Part One: Understanding the Context provides insight into the various aspects of funding pertaining to the negotiation of educational services agreements, including

student count dates, complementary funding, operating revenue, operating expenses, special education funding programs, transportation/bussing, Treaty Land Entitlement, pupil accommodation charge (capital tuition fees), reciprocity agreements, Community Schools, School^{PLUS} and school division restructuring.

Part Two: Educational Services Agreements outlines the types of issues commonly addressed in educational services agreements and identifies other items for consideration. The *Appendices* section contains a sample educational services agreement, information regarding Saskatchewan Learning and INAC special education funding programs, the Pupil Accommodation Charge (PAC) letter to school division and Chapter E-0.1 Regulation 1, Subsection 20 of *The Education Regulations, 1986*, the portion of the Regulations that deals with tuition agreements.

What are the guide's limitations?

This resource guide was developed to assist First Nations and board of education officials as they negotiate educational services agreements. The information and ideas presented are not intended to be a template for preparing educational services agreements. Rather, this guide should be used as an information resource during board of education and First Nations discussions as they negotiate educational services agreements.

The clauses in the *Sample Educational Services Agreement* (Appendix A) were devised in a number of ways and examples were taken from existing educational services agreements. While the examples do not provide definitive answers, it is hoped that they will provide users of this guide with information and ideas concerning issues they might want to address in their own educational services agreements.

PART ONE: UNDERSTANDING THE CONTEXT

How to start

The information and ideas presented here are not intended to be a template for preparing educational services agreements. Rather, this guide should be used as an information resource during board of education and First Nations discussions as they negotiate educational services agreements that meet their needs.

Before beginning the process of negotiating an educational services agreement, First Nations and board of education officials are strongly encouraged to engage in preliminary discussions regarding the unique circumstances and demands each organization is facing in their efforts to provide the best education possible for their students. Some of the items that might be discussed are:

- The legal responsibilities for education (the board of education, INAC);
- How financing works for the board of education and the First Nation (i.e., Where does each party's funding come from? How do budgets work? What are the financial pressures each is facing?);
- The accountability requirements of each party;
- Current and future issues facing the school board and the First Nation (i.e. school closures that may be in the future for school boards or, for a First Nation, the construction of a school, staffing needs, special student needs);
- The visions, goals and principles of the First Nation and of the school division;
- The Treaty and inherent right to lifelong learning;
- The *Canadian Constitution Act, 1982* that recognizes the existing inherent and treaty rights to education for Inuit, Métis and First Nations people;
- The understanding of the parties concerning the rights to education in the context of applicable legislation, Treaty rights, culture and history; and,
- Experiences with previous educational services agreements (i.e., what worked and what did not work?).

Both First Nations and boards of education are encouraged to have discussions with other boards and other First Nations that have entered into educational services agreements with a view to gaining a broad perspective on the general issues involved in negotiating agreements and to learn from the experiences of other groups.

Once the parties have a thorough understanding of the issues and challenges each faces, an educational services agreement can begin to take shape. Together, the First Nation and the board of education can record in point form and in their own words their vision, goals, basic needs, and desired results. Administrators and lawyers then can shape the common issues and items into the legal terminology of an agreement.

1. The Legal Responsibility for Education

Who is responsible for the education of First Nations students?

The right to education is a fundamental term of international agreements. Canada's promise to provide for education exists in the treaties between First Nations and the federal government. There is, however, much debate over how this obligation should be met. The right to control education is seen by First Nations as being just as fundamental as the right to self-government. There is ongoing discussion and negotiation between First Nations and the federal/provincial/territorial governments as to how First Nations education will be addressed in the future.

Section 91(24) of the *Constitution Act, 1867* gave Parliament jurisdiction to make laws over "Indians and lands reserved for Indians". The federal government has exercised this jurisdiction through means such as the *Indian Act* and INAC's policies and programs. This includes provisions related to education.

What is the First Nation's role?

Each First Nation has a Chief and governing council who are elected or appointed through a procedure established in harmony with the traditions of the individual First Nation or in accordance with Section 74 of the *Indian Act*. Several First Nations may join together to form a Tribal Council. An Educational Services Agreement may be negotiated by a First Nation or a Tribal Council or their legal representatives.

The First Nation will appoint a member to the education portfolio or will appoint several members to be on an education committee. Depending upon the size of the First Nation and the degree of direct involvement in education, there may be staff (for example, a director of education) hired to manage education issues.

The First Nation will develop its policy on education based on the needs of its members and the terms of the funding arrangement with INAC. The degree of direct involvement in providing education services will vary from First Nation to First Nation. These range from complete on-reserve schooling for Kindergarten through Grade 12, to some combination of on-reserve schooling and purchase of services off-reserve, to complete purchase of services. Funding for education purposes will come from INAC, with defined amounts set for various purposes.

What is INAC's role?

The function of INAC is to act on behalf of the federal government to implement the terms of treaties, constitutional provisions and legislative directives. In the past, elementary/secondary education services for on-reserve students were managed by INAC through federally operated schools and the provision of services from provincial schools where no federal school existed on-reserve. This included entering into tuition agreements with neighboring school divisions for the provision of services on behalf of First Nations.

Over the past two decades, the management of elementary/secondary services for on-reserve students has devolved to First Nations for both on-reserve and off-reserve schools. INAC's role has increasingly become one of providing the resources necessary for these services, while First Nations have assumed the responsibility of managing and controlling educational services on- and off-reserve.

First Nations expect to become actively involved in the education of their youth who attend provincial schools. School divisions welcome the involvement of First Nations communities. The agreement establishes the financial responsibility of the parties and also formalizes the relationship of the parties. Many school divisions make provision for First Nation representation on the school committee of the school where the First Nation students attend. The tuition/educational services agreement determines the funding that INAC will reimburse to the First Nation for the services the school division provides.

What are the roles of the provincial government and boards of education?

The provincial government is required to educate all students residing in the province. However, this obligation specifically does not extend to students living on reserve lands because the education of those students is a federal responsibility.

The Education Act, 1995 and its regulations set out the roles of Saskatchewan Learning and boards of education. Saskatchewan Learning is responsible for setting the curriculum and teacher qualifications. It generally is involved in all aspects of education through the exercise of its funding powers. Funding for the operation of Saskatchewan Learning programs comes from government's general revenues.

Boards of education are elected in each school division. Their duties and responsibilities are set out under *The Education Act, 1995*. Generally, these involve the day-to-day operation of the school, including hiring staff, transporting students and maintenance of buildings. Boards receive funding from the province, which is currently, on average, about 60 per cent of their budgets. Some boards receive almost all of their funding from the province while others receive no grant at all. The remainder of funds required must be provided by local property taxes.

Under what circumstances can a student residing on a reserve attend a provincial school and under what circumstances can a provincial student attend school on a reserve?

The right to education of a student residing on a reserve is the responsibility of the federal government. As such, the province has no duty to educate that student. However, if a school division accepts other non-residents as students, such as those from a neighbouring school division or another province, then the school division must also accept students who reside on reserve lands on the same terms and conditions. If a student residing on a reserve wishes to attend a provincial school, the provincial school can insist upon the payment of tuition.

The same is true if a student not residing on a reserve wishes to attend a First Nation school. The First Nation has no duty to accept the student and can insist on the payment of tuition.

Educational services agreements can set out the circumstances under which the parties will accept students. For example, a First Nation and a board of education can enter into a reciprocal arrangement giving a First Nation student the right to attend a school in the provincial system and a student from the provincial system the right to attend a First Nation school.

2. *Understanding the Financial Context*

How does education financing work for First Nations?

INAC provides funding for the education of students on-reserve through an elementary/secondary formula that is amended from time to time in accordance with price and volume increases, and policy adjustments.

For students that live on-reserve and attend off-reserve schools, financing is provided in accordance with the tuition charged by the school division on a per pupil basis. The methodology for calculating the tuition rate is described in Regulation 1, Subsection 20 of *The Education Regulations, 1986* (see Appendix E).

An educational services agreement between the First Nation and school division often references Regulation 1, Subsection 20 as the manner in which school divisions will calculate and invoice First Nations for tuition. Although *The Education Act, 1995* does not require the use of Regulation 1, Subsection 20, INAC uses the provisions of this section as a guide for determining the appropriateness of the tuition calculation.

For INAC's purposes, tuition charges must relate only to the cost of instructional services but not school division expenditures, such as transportation costs, that relate to only provincial students. For non-block funded First Nations, INAC reimburses the First Nation according to the tuition rate established by the school division providing the services. The rate may vary from one school division to another.

Financial Transfer Agreement (FTA) or block funded First Nations receive education funding as a portion of their core funding and, therefore, are not reimbursed directly for provincial educational services agreement costs by INAC. Core funds are a block of funds that are indexed annually for price and volume and used by the First Nation to meet their priorities in various areas, such as social assistance, education, lands, band administration, etc.

What is Complementary Funding (INAC)

An additional \$500 per full-time student will be made available for the provision of non-discretionary ancillary in-school educational services such as, cultural/language instruction, curriculum adaptation, paraprofessional staff, Elder programs and, in some cases, low-cost special education. The important factor is that any services

INAC directly reimburses non-blocked funded First Nations according to the tuition rate established by the school division providing the service. Rates may vary from school division to school division.

INAC does not directly reimburse block-funded First Nations for provincial education services costs as these First Nations receive education funding as a portion of their core funding from INAC.

covered by complementary funding must relate solely to students covered by the educational services agreement.

Complementary services funding does not include funding for items such as locker fees, gymnasium fees, book fees, science lab fees, extra-curricular transportation fees, etc. These fees are usually the responsibility of the student's parent or guardian. While these fees can be incorporated into an educational services agreement, INAC will not reimburse the First Nation for this component of the educational services agreement billing.

INAC indicates that complementary educational services agreement funding maintains flexibility. Complementary services include, but are not limited to, low cost special education, cultural education, curriculum adaptation, counseling services provided for the benefit of First Nation students, and other education services considered beyond what the school normally provides for its own population. Services for learning disabled and emotionally/socially disabled candidates can be considered from this funding category.

In order for First Nations to access Complementary Funding from INAC, there must be a formal written services agreement (which might be part of an educational services agreement) in place between the First Nation and the board of education.

What is the book allowance?

First Nations are provided with a per student allocation (\$157) for student supplies while attending provincial schools. The First Nation receives the book allowance from INAC and then usually passes it on to individual parents. This amount is intended to assist parents and guardians with the purchase of school supplies (i.e., pens, paper, binders, etc.). This allowance can also be used for locker fees, gymnasium fees, book fees, science lab fees, extra-curricular transportation fees, etc., if agreed to by the First Nation.

How does special education funding work?

A chart detailing special education funding for both federal and provincial programs is included as Appendix B.

How does provincial education funding work?

What is the Foundation Operating Grant?

Provincial funding for K-12 education in Saskatchewan is distributed through the Foundation Operating Grant formula. The formula takes into account both the costs of providing education services and a school division's relative ability to pay. The formula is:

$$A - B = C$$

A = the school division's recognized expenditures

B = the school division's recognized local revenues

C = the operating grant to be allocated to the school division

Recognized expenditures is the enrolment of the school division multiplied by a basic per pupil rate. The basic per pupil rate is set by Saskatchewan Learning based on estimates of what it costs to educate one student.

Recognized local revenue is the school division's taxable assessment base multiplied by an equalization factor. Set by Saskatchewan Learning, the equalization factor attempts to take into consideration a school division's ability to raise revenue locally.

Special factors within the Foundation Operating Grant program recognize the varying costs associated with delivering education services to students with differing needs and circumstances. This may result in specific revenues to a board of education to address specific needs in their school division. Other factors address the additional costs associated with providing services to students with special needs arising from physical or mental disabilities, behaviour problems, or learning disabilities. These revenues may have conditions attached to them.

Does the province get transfer payments from the federal government for Kindergarten to Grade 12 education?

No, the province does not get transfer payments from the federal government for Kindergarten to Grade 12 education.

Are First Nations students counted by school divisions for any kind of provincial funding?

School divisions count First Nations students only for the following purposes:

- Declining enrolment – schools may receive less money from the province if overall student enrolment is declining; and,
- Community School purposes – the numbers of First Nations students who self-identify will be used to determine if a Community School designation is appropriate.

It is important to note that the calculation of per pupil rates should reflect the additional dollars school divisions receive through grants for programs such as the Indian and Métis Education Development (IMED) Program.

What is the Capital Reserve through the Pupil Accommodation Charge?

Each year, Saskatchewan Learning sends a letter to directors of education and secretary-treasurers of all school divisions detailing how Saskatchewan Learning will recognize tuition fee revenues from federal agencies. As indicated in the June 2005 letter (see *Appendix D*), the calculation of the per pupil capital component of the tuition fee is comprised of a provincial component and a local government component. The provincial component accounts for 67% of the funds and the remaining 33% comes from the local government component.

The provincial share of the capital contribution from federal tuition fees is placed in a capital reserve by the board of education. This reserve, along with the accumulated interest, is applied to the provincial share of future capital projects approved by the

board of education and Saskatchewan Learning. The local share of the capital contribution is also placed in a capital reserve (separate from the provincial share). The board of education has full discretion over the use of these funds for capital projects in provincially approved educational facilities.

It is recommended that the First Nation and the board of education discuss how these funds will be used. The parties may agree that capital funds provided to the board under the Pupil Accommodation Charge will remain in a separate fund. In order to access this fund, the board might be required to prepare a capital project proposal in partnership with the First Nation. The proposal would describe the work to be undertaken, the specific school at which the work will be performed, the time frame for completion, the project cost and the funding sources.

Although the board is not required to maintain a separate fund, by doing so, the board acknowledges the contributions of the First Nation. As a general principle, every effort should be made to ensure that capital funds are expended on the facilities from which they were generated.

3. Issues Affecting Education

What happens when lands become reserve under Treaty Land Entitlement (TLE)?

First Nations that purchase land do so initially as any other legal entity. As such, they are obligated to pay the municipal and education property taxes and are entitled to municipal and education services the same as any landowner in the municipality. Boards of education are responsible for educating students who are residing on TLE land not yet granted reserve status.

Treaty Land Entitlement lands are lands purchased with monies specifically paid under the TLE Framework Agreement. These lands will be granted reserve status by the Privy Council through federal Order in Council when the conditions of the TLE Framework Agreement are met.

The TLE Framework Agreement recognizes that when lands become reserve, municipalities and school divisions will lose tax revenue. Therefore, in the case of rural school divisions, a one-time tax loss compensation is made at the time of transfer of land to reserve status and is based on 17.5 times the previous year's education tax on the land. The tax loss compensation to rural school divisions is paid by the Government of Saskatchewan from the School Division Tax Loss Compensation Fund, to which the federal and provincial government both contribute. The federal government/First Nation is responsible for educating those students who reside on TLE lands that have been granted reserve status.

There is no similar compensation fund in the case of northern lands and lands falling under urban jurisdiction. When a TLE land selection is in an urban municipality, tax loss compensation is to be negotiated between the First Nation and the urban school division(s) in which the land is located, as part of the overall process for the land

acquisition and conversion to reserve status. The parties are allowed to reach mutual agreement as to what constitutes reasonable and appropriate compensation in each case. Educational services agreements can be taken into account when negotiations take place between a school division and a First Nation.

In cases where land purchased under the terms of Treaty Land Entitlement specific claim is granted reserve status, First Nation students resident on that land are eligible for inclusion on the nominal roll. The First Nation may wish to make arrangements for transportation of these students to the provincial school and tuition must be paid. However, on reserve lands (TLE or other) that are subject to a lease arrangement (headlease, sublease or direct lease), the federal government will accept responsibility for the education costs of a First Nation resident. The federal government will not accept responsibility for the education costs of a non-First Nation resident on those same leased reserve lands.

What is the impact of Community Schools?

Community Schools exist throughout the world in a wide variety of communities and are noted for their success in helping to address circumstances in higher needs areas. In 1980, the Government of Saskatchewan established the Community Schools Program in eleven inner-city elementary schools as a means to address the growth in urban Aboriginal poverty. Since that time, the program has expanded to ninety-eight designated schools throughout the province.

In 2001, Saskatchewan Learning's Community Schools funding program was extended to rural and secondary schools for the first time. In many of the rural designated Community Schools, a significant percentage of the enrolment is First Nations tuition students. Community Schools are intended to promote community involvement, enhance services to enable all students to succeed in school and in life, and increase the participation of Aboriginal parents and organizations in the education of their children. Community Schools provide an opportunity for school divisions and First Nations to enhance partnerships and effectively plan school and community programs and services together.

Designated Community School funding is allocated towards enhanced programming in specific schools and consequently increases the per pupil spending in those schools, above the per pupil spending in non-designated schools in a given school division. Therefore, consideration should be given to a clause that addresses this enhanced level of funding.

What is the impact of School^{PLUS}?

School^{PLUS} describes a new conceptualization of schools as centres of learning, support and community for the children and families they serve. It builds upon the successful practices of schools and community partners to date, and strengthens their capacity for meeting the needs of all children and young people through the creation of a new social institution directly supported by other human services.

In many cases, the support services provided will be funded by several sources. This means that school divisions and others in the community have to design new ways of

The Saskatchewan Community Schools Directory can be accessed at:

http://www.sasked.gov.sk.ca/branches/children_services/community_ed/docs/commphdir.pdf

Information regarding

School^{PLUS} can be accessed at:

http://www.sasked.gov.sk.ca/branches/cap_building_acct/school_plus/unit/index.shtml

working together. Tuition agreements have dealt largely with the academic issues of students. As we move further into the School^{PLUS} model, the scope of programs and services required will become greater.

The parties must ensure that agreements are not used to encompass services or commitments made by or to other parties. It may be that agreements become only one of the many types of agreements and arrangements made between school divisions and First Nations and other partners such as health, social services and community groups.

How will school division restructuring affect educational services agreements?

Effective January 1, 2006, boards of education for restructured school divisions are legally bound by the terms of agreements entered into by previous boards prior to amalgamation. Therefore, any educational services agreements will continue in effect until they terminate or are re-negotiated. Where existing agreements have an impact on more than one new school division agreement, the existing agreements must be honoured by each of the affected school divisions.

4. *Building the Relationship*

What are the specific goals of each party to the agreement?

Once the parties understand the issues in the broader educational context, it is important for them to share their own individual goals and objectives. The varied geography and demographic composition of Saskatchewan means that unique issues and challenges occur throughout the province. These concerns are best addressed at the outset of discussions.

It is possible that all interests of the parties cannot be addressed in the confines of an educational services agreement. It may be that the discussions surrounding the terms of an educational services agreement will identify the need for other actions, agreements, or projects. Although tuition is an integral part of an agreement, other issues should be addressed to ensure that an authentic relationship has been formed. A fiscal relationship will be easier to maintain if this is done.

PART TWO: EDUCATIONAL SERVICES AGREEMENTS

What is an educational services agreement?

An educational services agreement is a legally binding contract between two parties. The essence of the agreement is that one party will provide education services and the other party will pay for the services. Educational services agreements can be made between two school divisions, between a school division and an individual or between a school division and a First Nation.

Contracts do not have to be in writing. A verbal offer by one party that is accepted by another party with a promise that consideration (something of value) will be exchanged is sufficient to create a contract. The only reason for putting a contract in writing is to ensure that everyone clearly understands what is being agreed upon.

The actual parties to the educational services agreement will be the First Nation and the board of education. Their officials will be responsible for carrying out the terms and obligations of the tuition agreement. However, the ability of the board or the First Nation to negotiate terms of an educational services agreement may be restricted by the rules and regulations imposed on the First Nation by federal laws and INAC and on the board of education by provincial legislation and Saskatchewan Learning. For example, in many cases, INAC still controls the amount of funding available to the First Nation and the dates on which the First Nation can access the funding. Therefore, it is vital that each party understands the boundaries within which the other party is working.

The most important role for the people actually involved in discussing an educational services agreement on behalf of the First Nation and the board of education is to ensure that they identify as clearly as possible what they want in the agreement. Once the principles and commitments are identified, drafting the appropriate wording and formatting can be handled by the administrators and lawyers.

What are the limitations of an educational services agreement?

Although the need for an educational services agreement may be a catalyst for discussions, consideration can be given to other ways of ensuring communication and promoting understanding. An educational services agreement is a legal document and can only set out legally enforceable terms. Other measures are needed to promote understanding, partnership and cooperation – elements that are just as important, if not more important, than legal clauses.

What should be included in an educational services agreement?

The following portion of the guide is intended to identify the various items and concerns that might be addressed in an educational services agreement. References are made to the sample educational services agreement in Appendix A. The sample

is intended to illustrate the types of clauses often found in agreements. It is not intended as a template that will apply to all situations.

Parties are encouraged to answer the question posed below, using the information provided to assist in discussion. There may well be other provisions the parties wish to include. Once all the provisions have been clearly identified, legal advice can be sought on how to word each provision and how to incorporate it into the agreement.

1. Introductory Items to be Addressed

What general principles are important to each party?

Each party to an agreement comes to the table with certain understandings. Sometimes these understandings are important enough that they should be included in the agreement. These understandings are usually stated in the form of declarations, otherwise known as "whereas clauses". Including these types of clauses helps to explain the environment in which the agreement is created.

The parties may consider mentioning the following types of items in the introductory paragraphs of the agreement:

- General purpose of the agreement;
- Any previous agreements between the parties;
- Other documents that may have an impact on this agreement (for example, treaties, legislation);
- Any other people who affect or who are affected by the agreement but who are not directly covered by the agreement (for example, bodies providing funding); and,
- Any other principles important to the parties.

(See "whereas clause" in Sample Agreement, Appendix "A")

What words need to be defined?

In many agreements, words are used that have specific meaning to the parties. When the meaning of a word is different than the ordinary meaning, it should be defined in the agreement.

Terms used throughout the educational services agreement that have a unique meaning should be listed and clearly defined. Terms that will be used frequently in the document can be defined in a section at the beginning of the contract. Some common terms of this type include:

- First Nation;
- Board;
- School;
- First Nation Students; and,
- Tuition Fees.

(Please note: The term "Indian Band" is still used in some legislation and by some First Nations.)

If a word is going to be used only once, it may be more practical just to define the word within the provision itself. These often include specific names such as the following:

- Designated Disabled Program Fee;
- Special Service Fees; and,
- Pupil Accommodation Charge.

(See Sample Agreement- Appendix "A" - Clause 1)

2. Provision of Services

What services need to be provided?

The parties need to specify exactly what basic educational services the First Nation will be receiving from the board. Any special services should be clearly described.

Basic educational services will normally include provincially approved and board authorized K-12 curriculum with instruction by appropriate qualified staff. This includes all educational services that are normally and usually provided to resident students of a given school division. This does not usually include special education services for individual students.

Special education services should be set out specifically in the agreement. The type of service, to whom it is to be provided, and the scope of the service need to be defined. This may involve referring to specific programs provided by outside parties, such as Saskatchewan Learning or INAC.

In the case of special education services, the funding arrangements may be crucial. The parties should discuss exactly how the services will be provided and how they will be funded, and include this in the agreement. The funding required for these services may be in addition to the educational services fee.

The board of education may also agree to provide additional general educational programs to the students for a fee negotiated over and above the basic educational services fee for the provision of basic programs. These types of additional programs may include:

- A First Nation liaison worker;
- Extra-curricular transportation, as required; and,
- Specified cultural programs.

(See Sample Agreement - Appendix "A" - Clauses 2 and 3)

3. Educational Services Agreement Calculation

How will educational services agreements fees be calculated?

Section 173(2) of *The Education Act, 1995* states:

(2) Where a pupil or parent or a guardian of a pupil is a resident of that portion of an Indian reserve that is included in a school division, subsection 142(2) does not apply, and the board of education may charge any tuition fees in the amounts prescribed in an agreement between the board of education and the Indian First Nation or the Government of Canada or, where no agreement exists, any tuition fees in the amounts prescribed in the regulations.

Thus, provincial legislation allows boards of education and First Nations to calculate tuition fees in any way they agree. While not required, most agreements use Regulation 1, Subsection 20 of *The Education Regulations, 1986* (often referred to as "Regulation 20") as the basis of calculating tuition even when there is not a requirement to do so.

Educational services agreement fees are generally calculated in the following manner:

- a) Determine the costs of educating students in the most recent year for which information is available;
- b) Divide the cost by the number of students in the division to arrive at a per student cost;
- c) Determine the number of students being educated under the tuition agreement; and,
- d) Multiply the number of students being educated by the cost per student to arrive at the basic tuition fee.

(See Sample Agreement – Appendix "A" – Clause 4)

What costs should be included in calculating the basic tuition fee?

Generally, the basic tuition fee should be calculated based on the costs of educating *all* students in the school division. The costs that are included should be only those costs that are incurred to offer programs and services to *all* students. Costs that are incurred to offer programs *selectively* to only certain students should be excluded.

While Regulation 1, Subsection 20 will serve as a general guide to the costs to be included in the calculation, the list should be examined in light of the particular circumstances of each case. In practice, the strict application of Subsection 20 may result in some inequities. For example, in the past, INAC has made special payments for certain expenditures related to First Nations students where these expenditures were included in the calculation of the total basic tuition.

In order to address concerns and ensure fairness in the calculation of costs, the parties should arrive at a clear understanding about which costs are to be included in the calculation of educational services agreements.

The calculation of a basic educational services agreement should include the following expenditures of a school division:

- governance costs;
- administration costs;
- instruction costs;
- plant operation and maintenance costs;
- other educational services expenditures, net of specific special grants and other revenues;
- ancillary services expenditures, net of specific revenues for such services; and,
- interest.

(See: Sample Agreement – Appendix "A" – Clause 5 and Appendix)

Should contributions to capital and provisions for reserves be included?

Contributions to Capital and Provisions for Reserves should **not** be included in the calculation of total expenditures.

What expenditures or revenues should be deducted?

Ideally, actual expenditures incurred by a school division that are specifically directed at *either* provincial *or* First Nations students should be deducted from total expenditures in arriving at basic tuition. The best approximation of these actual expenditures is the revenue received from the federal government for special programs or the Recognized Expenditures under the Foundation Operating Grant for provincial students.

What federal expenditures or revenues should be deducted?

In those instances where revenue is received for a specific purpose or service, that revenue should be deducted from total program costs if the program is part of the services to be provided under the educational services agreement. These include the following revenues for First Nations students:

- Complementary Tuition;
- Federal High Cost funding;
- Targeted Behaviour funding;
- Technical Aids (where these revenues are not deducted by the school division from the related expenditures); and,
- Special Service Fees (where these revenues are not deducted by the school division from the related expenditures).

For example:

- A school division enters into a \$50,000/year contract with an area First Nation school for the provision of director of education services. The revenue received for this service should be recorded separately from basic tuition payments as "Other First Nations Fees" (999 Account) and that amount should be deducted from total program expenses.

- INAC approves Targeted Behavior funding in the amount of \$10,800 for Student A, \$10,800 for Student B, \$10,800 for Student C and a Program Grant of \$30,000 for Students D through F. Over the course of the year, revenues totaling \$62,400 for the Targeted Behaviour Program are received against total expenditures for teachers and teachers' aides and other instructional costs of \$75,000. For the purposes of calculating a tuition agreement, the school division would net revenues of \$62,400 against expenses of \$75,000 and proportionally bill the balance of \$12,600 in accordance with Regulation 1 Subsection 20 of *The Education Regulations, 1986*.

What provincial revenues and expenditures should be deducted?

In those instances where revenue is received from First Nations or INAC for additional services (such as Designated High Cost funding, Complementary Tuition or Targeted Behaviour Program funding) that are compatible with services provided by the board to all students in the division, revenue identified in the Foundation Operating Grant for those services should be deducted from total program expenses. Revenues for provincial students should include the following:

- Recognized expenditures for Designated Disabled Program (High Cost);
- Technical Aids; and,
- Recognized expenditures for Diversity Recognition.

For example:

- The board receives Complementary funding, in the amount of \$500 per student for resource room type services and/or Targeted Behaviour Funding from the First Nation. Recognized expenses, identified in the Foundation Operating Grant as the Diversity Program Funding, should be deducted from total program expenses.
- The board receives Designated Disabled Program funding for First Nations students who have met the criteria under *The Education Act, 1995*. Recognized expenditures identified in the Foundation Operating Grant for Designated Disabled Program should be deducted from total program expenses.

(See: Sample Agreement – Appendix "A" – Clause 5.2[c])

What terms need to be defined?

The parties should ensure that they both understand the meaning of each item listed in the expenditures and revenues. For example:

- It is useful to clearly define what "Resource Centre materials" includes (for example, books, maps, videos, etc.);
- The parties to the agreement should define what "Resource Centre materials" includes for their particular community; and,
- The parties to the agreement should clearly define what is included in Complementary tuition.

What should be done with capital funds?

The First Nation and the board of education may agree that capital funds provided to the board under the Pupil Accommodation Charge remain in a separate fund. In order to access this fund, the board would prepare a capital project proposal in partnership with the First Nation. The proposal should describe the work to be undertaken, the specific school at which the work will be performed, the time frame for completion, the project cost and the funding sources. It is generally agreed that every effort should be made to ensure that capital funds are expended on the facilities from which they were generated.

(See Sample Agreement – Appendix "A" – Clause 11)

See Appendix C for a chart that sets out a method of showing the calculation of tuition fees, along with the accounting codes for the general categories.

Where can information about expenditures be obtained?

The board of education should provide the First Nation with a copy of the audited financial statement from the previous year as well as the budget and tuition rate for the new year. The board will usually submit the final tuition calculation for the previous year indicating fees that are due from/to the First Nation.

(See Sample Agreement – Appendix "A" – Clause 8.2.1)

How is the number of students determined?

There are two reasons why the determination of student numbers is important. First, the board must know how many students are enrolled and the parties must agree on which students can be enrolled in the board's schools. For example, the parties may wish to agree that no students can enroll after a specified date. Second, the parties must also agree on how they will determine the number of students to be used in the calculation of tuition fees payable by the First Nation. This is important because student population may vary throughout the year.

How does INAC count students?

INAC gathers student enrolment data on an annual basis from all provincial and First Nation controlled schools. To be counted, a student must be in attendance on September 30 (or the preceding school day if September 30 falls on a weekend), resident on-reserve and enrolled full time in an approved nursery/kindergarten, elementary, middle or high school program. If the attendance is fewer than ten days in September, the student may be counted if she/he was enrolled on the census date and showed a regular pattern of attendance during the subsequent month. Secondary students must also be registered in a minimum of 75% of the credits in a semester program.

INAC gives the First Nation the option to choose whether a count is done once or three times in the school year.

How does Saskatchewan Learning count students?

Student enrolment is gathered once per year in September. No distinction is made between full-time and part-time students for grant purposes. Enrolment is recorded as of the last school day in September. Students who were enrolled earlier in the month and withdrew before the end of September are not counted.

(Please note that Kindergarten programs are usually only half-time programs. Therefore, for grant purposes, a recognized per-pupil rate for kindergarten is roughly half the elementary rate, rather than having the same rate and counting each kindergarten student as 0.5).

When should student count be determined for educational services agreements purposes?

One method of determining the number of students is to use a fixed date. This is usually September 30 because student counts are determined at that time for other purposes.

Another method is to take student counts at various points during the school year and adjust tuition fees accordingly. When this method is used, student count dates are usually taken on the final school day of September for the period of September to December; on the final school day of January for the period of January to March; and on the final school day of April for the period of April to June.

(See Sample Agreement - Appendix "A" - Clause 9)

It should be noted that INAC will increase its funding to the First Nation if costs increase due to increased student enrollment during the school year. If this increased funding is being relied upon, the dates at which INAC will accept increased counts should be clarified with INAC.

How can student enrolment issues be addressed?

The agreement may provide that students from the First Nation will be enrolled in the board schools no later than the last day of September of the school year.

The agreement can require the First Nation to provide the board with a list of projected enrolments of First Nations students they expect will be attending schools under the board's jurisdiction in the following academic year. A particular date for the provision of this information can be specified.

Any significant decline in the projections provided by the First Nation could require the First Nation to negotiate a compensation amount to offset the board's costs associated with the decline in projected enrolment. While the board will usually have no obligation to accept an enrolment higher than the projected enrolment, the board can agree to make every effort, subject to the availability of staff and space, to accept pupils over and above the projected enrolment.

Subject to the same condition, the board also can agree to accept First Nations students after September 30 in accordance with board and school policies pertaining to all students.

(See Sample Agreement – Appendix "A" – Clause 10)

What about students who transfer to another school?

After the enrolment cut off date, students will not usually be allowed to transfer into or out of the school unless the First Nation education coordinator and the director of education agree that it is in the best interest of the child and the school for the transfer to occur.

(See Sample Agreement – Appendix "A" – Clause 10)

In addition to the basic tuition fee, what other fees will be charged?

Parties should ensure that the fee for each service described in the agreement is also set out in the agreement. In addition to the basic tuition calculation as described above, the fees for additional services may also include:

- Special funding for Complementary Tuition;
- High Cost funding;
- Behaviour Disordered funding;
- Special Services fees; and,
- Technical Aids.

(See Sample Agreement – Appendix "A" – Clause 4(b) and (c) and Clauses 6, 7)

What will the payment schedule be?

For regular tuition fees, the dates of payment pertaining to specific months or a percentage of annual tuition payments should be outlined and the rate of interest for late payment of fees should be included. Interest can be set at a specific rate or the agreement can refer to the rates at a specific financial institution.

How will the payments be invoiced?

The parties should agree about what needs to be on the invoice. This may include the following:

- a list of First Nations children enrolled in schools operated under the board's jurisdiction;
- confirmation of enrolment information by the principal(s) of the respective school(s); and,
- confirmation by the First Nation education coordinator where the listed First Nation children are resident and/or qualify for funding by the First Nation.

The parties should agree about the number of days within which the invoice must be paid. This is usually set at within thirty days of being invoiced.

(See Sample Agreement – Appendix "A" – Clause 8)

If you have questions or require assistance regarding the calculation of tuition, please contact the Saskatchewan Association of School Business Officials (SASBO). SASBO officials will forward your inquiry to a SASBO member, who will respond directly to you.

Where can further information about calculation of tuition fees be obtained?

The *Saskatchewan Association of School Business Officials (SASBO) Chart of Accounts (for the purpose of Tuition Billings Calculation)* outlines operating expenditures and operating revenues for the purpose of tuition billings calculation.

The *Saskatchewan Association of School Business Officials (SASBO) Chart of Accounts* was developed by the SASBO Accounting/Handbook Committee in 2000 and represents the initial stage in adopting the Public Sector Accounting Board (PSAB) standards for schools in Saskatchewan. Public Sector Accounting Board standards are the recognized accounting and reporting standard setting authority for federal, provincial, territorial, local governments and school boards in Canada. It was established in 1981 by the Canadian Institute of Chartered Accountants with the objective of developing standards that would provide better information for government decision-making bodies and accountability through better accounting and reporting practices. By adopting PSAB standards, Saskatchewan school boards take advantage of the expertise that PSAB has to offer. This provides an efficient and effective means for school boards to establish and maintain appropriate and consistent national accounting and reporting practices.

SASBO and its other educational partners such as the Saskatchewan School Boards Association and Saskatchewan Learning are committed to implementation and continued improvements of these standards. Mandatory implementation of the accounting and reporting practices took place on January 1, 2003. All partners believe that this commitment will provide for better accountability and more accurate reporting of school division operations.

The SASBO Chart of Accounts and the Financial Position Accounts Definitions can be accessed on the Saskatchewan Association of School Business Officials (SASBO) website at:

<http://www.sasbo.com/PDF%20Files/ChartofAccountsDescriptions.pdf> The Financial Position Accounts Definitions pertain to student count dates, basic educational services, complementary funding, revenues to be deducted, operating revenue and expenditures.

4. Communication and Working Together

How can the First Nation be represented/involved with the board of education?

Representation on the board of education or other related bodies will be set out in provincial statutes. Given the dynamics and diversity of First Nations communities, each situation should be addressed through relationship discussions.

(See Sample Agreement – Appendix “A” – Clause 13 for a sample consistent with The Education Act, 1995)

How can the First Nation monitor and support their students?

Official First Nation representatives should have reasonable access to any school and/or facility utilized by First Nation students to monitor, assess and support the educational progress of First Nation students. Appropriate protocol and procedures should be established through a consultative process. This should not detract from a school's willingness to support and encourage First Nation's parental involvement.

(See Sample Agreement - Appendix "A" - Clause 14)

How can joint meetings be established?

When, where and how often joint meetings will occur between the First Nation and the board of education should be specified. Details, such as determination of a chairperson, attendees, agenda items and minutes, should be provided. The date and agenda items for an annual joint meeting should be indicated. Provision for an education symposium to review educational programs and opportunities for First Nation students may also be included. Both the board of education and the First Nation usually share the cost for a symposium.

The agenda items do not necessarily need to be outlined in the *Joint Meetings* clause; however, it is important that the scope of agenda items be taken into consideration during consultation/discussions regarding the agreement.

(See Sample Agreement - Appendix "A" - Clause 15)

How can equity be addressed?

The board of education can agree to consult with the First Nation to create or review equity policy and the educational services agreement can require an annual review of the policy. The policy may be attached to the agreement as an appendix. Many boards of education will include equity policies as part of their overall plan for school improvement.

In addition, the board of education could provide assurances that First Nations people will be represented on the Equity Committee and hired (if the best qualified) as teachers, teacher aides, administrators and maintenance personnel. The board of education should agree to encourage First Nation parent and community involvement.

(See Sample Agreement - Appendix "A" - Clause 12)

5. Miscellaneous Provisions

How is transportation/bussing managed?

In circumstances where transporting their students to provincial schools is not practical for First Nations, a clause to include bussing services within the educational services agreement can be negotiated. The clause should state who provides the service, specify how students are transported to and from school and specifically indicate where students are picked up and dropped off. The clause should also

address the bussing for extracurricular/special events. An appendix specifying and outlining fees and the responsibilities of the First Nation and the school division should be attached to the agreement.

What about reciprocal agreements?

A reciprocal agreement covers situations where each party may provide educational services for eligible students of either the First Nation or the board of education. The agreement addresses essentially the same issues as educational services agreements but there may be no financial payments or just the difference owing by one party is paid after calculating and cancelling out tuitions for each group of students. Clauses are expanded to meet the needs of the particular relationship. There is a strong focus on communication and partnership, with the appropriate level of involvement of both parties.

Because of demographic changes, reciprocal agreements may become more common and should be encouraged as an option by parties where applicable. Reciprocal agreements will contain many of the same clauses as a regular educational services agreement and will require the same types of discussions.

Who is responsible for any damages, losses or claims?

The educational services agreement should indicate under what circumstances the parties shall indemnify each other against claims, demands, loss, cost, damages, actions, suits or other proceedings.

(See Sample Agreement – Appendix "A" – Clause 20)

6. Administration of the Agreement Provisions

How can disagreements be resolved?

If necessary, arbitration is an option for resolving a dispute. The responsibility for the costs associated with arbitration should be outlined and how members of an arbitration board are determined should be described. The arbitration board usually consists of three members (a representative from the board, a representative from the First Nation and a mutually-agreed-upon third person). *The Arbitration Act, 1992* (Province of Saskatchewan) sets out procedures to be followed and can be cited.

How long do the parties want the agreement to last?

The date at which the agreement begins and the deadline for termination should be specified. The agreement can be for whatever length of time the parties desire. If the term is longer than one or two years, it would be wise for the parties to set some method of terminating the contract prior to the termination date upon giving appropriate notice.

Parties sometimes wish to include a deadline for re-negotiations. This is a commitment only to talk, not a requirement that any terms be actually renegotiated.

It is important to remember that the parties to an agreement can change anything in the agreement at any time as long as they both agree.

(See Sample Agreement – Appendix "A" – Clause 19)

Can another party take over the agreement?

It is recommended that the agreement provide that the contract and the obligations it entails cannot be assigned or transferred without the prior written consent of the other party.

(See Sample Agreement – Appendix "A" – Clause 23)

How can notice be given under the agreement?

The mailing addresses of the school division and the First Nation should be listed.

(See Sample Agreement – Appendix "A" – Clause 21)

Should appendices be included with the agreement?

Parties to an agreement generally rely upon appendices to illustrate specific detailed factual information that relates to the agreement. In the case of educational services agreements, this can include items such as the types of fees (specifying what is and what is not included), rates of fees and mathematical calculations, as well as the outlining of additional educational services that pertain to the agreement.

Appropriate legislation, including applicable section numbers, can also be included.

How can the contract remain current?

The parties should ensure that names of programs are updated when changes occur.

APPENDICES

- Appendix A: Sample Educational Services Agreement (page 27)
- Appendix B: Special Education Funding Programs Chart (page 39)
- Appendix C: Calculation of First Nations Tuition Fees Chart (page 47)
- Appendix D: Pupil Accommodation Charge (PAC) letter (page 48)
- Appendix E: Chapter E-0.1 Regulation 1, Subsection 20 of *The Education Regulations, 1986* (page 49)

APPENDIX A

SAMPLE EDUCATIONAL SERVICES AGREEMENT

Appendix A contains a sample tuition agreement that is a compilation of several tuition agreements. We wish to acknowledge the following:

Education Service and Tuition Agreement (September 1998)

Thunderchild First Nation (represented by Chief and Council)

Turtleford School Division No. 65 (represented by Board of Education)

Tuition Agreement (March 1998)

Flying Dust First Nation (represented by Chief and Council)

Meadow Lake School Division No. 66 (represented by Board of Education)

Ochapowace Draft Educational Services Agreement (nd)

Ochapowace Indian Education Authority/Hugh Reoch

Education Service and Tuition Agreement (nd)

Red Pheasant Education Authority (representing the Chief and Council and the on-reserve residents of the Red Pheasant First Nation)

Biggar School Division No. 50 (represented by Board of Education)

Tuition Agreement (nd)

Board of Education of the Sask Central School Division No. 121

Gordon First Nation (represented by Chief and Council)

Educational Services and Tuition Agreement (nd)

The Prince Albert Grand Council and the seven member First Nations, Fond du Lac, Black Lake, Lac La Hache, La Ronge, Peter Ballantyne, Montreal Lake and Cumberland House, in the Northern Lights School Division area

The Board of the Northern Lights School Division No. 113

Educational Services Agreement (nd)

Allan Brabant

SAMPLE AGREEMENT ONLY

Each party should consult with its own legal counsel with regard to the specific requirements of the board of education or First Nation prior to finalizing a contract in each specific case. This sample contract is intended *only* for the purpose of illustrating the issues that should be addressed in the contract.

Educational Services Agreement

(NOTE: This document can be given any title agreed to by the parties. For example: Tuition Services Agreement")

BETWEEN

_____ FIRST NATION on behalf of the First Nation People of the _____ First Nation as represented by the Chief and Council or its recognized authority (hereinafter referred to as "THE FIRST NATION")

AND

THE BOARD OF EDUCATION OF THE _____ SCHOOL DIVISION No. _____ of Saskatchewan (hereinafter referred to as "THE BOARD")

WHEREAS the purpose of this Agreement is to provide for educational services for First Nation Students in accordance with Section 114(1) of the *Indian Act, 1989* and Section 87(1)(b)(x) of *The Education Act, 1995*;

And whereas it is understood that this Agreement is not intended to prejudice the Aboriginal or Treaty Rights of the First Nation nor lessen the duties and responsibilities of the Board under *The Education Act, 1995*;

AND WHEREAS there are children of the First Nation who are resident on reserve, for which the First Nation receives funding from Indian and Northern Affairs Canada who wish to attend school(s) administered by the Board.

The parties agree as follows:

Definitions

- 1.1 "School" means a school as defined by *The Education Act, 1995*.
- 1.2 "First Nation Students" means students resident on the Reserve of the _____ First Nation who are members, as defined by the _____ First Nation membership code, or for whom the First Nation receives educational funding as per Indian and Northern Affairs Canada (INAC) approved nominal role during the period of this agreement.

- 1.3 "Tuition for basic education services" means the annual per pupil fee as set out in this agreement.

Basic Education Services to be Provided by the Board

- 2.1 The Board shall provide to all First Nation students as defined by this agreement Basic Education Services, which shall include:
- (a) The provincial approved Grades _____ curriculum with the appropriate qualified staff; and,
 - (b) All other educational services, except additional education services, which are normally and usually provided to resident students of the Board.
- 2.2 In circumstances where the Board exempts a child for school attendance because the Board is unable to provide appropriate educational services, the Board agrees to provide in writing to the First Nation a letter indicating the reason and circumstances surrounding the exemption, and any recommendations for further educational placements.

Additional Education Services to be Provided by Board

- 3.1 (a) In addition to the Basic Education Services the Board shall, upon receiving payment for such services from the First Nation, provide to students covered by this agreement:
- (i) High cost programs to meet the individual educational needs of a student who has special needs.
 - (ii) *(NOTE: List any other specific programs to be provided for individual students.)*
- (b) In addition to the Basic Education Services the Board may, upon receiving payment for such services from the First Nation, provide to students covered by this agreement, instructional programs that are optional or supplemental to the core program of the school which may include, but are not limited to:
- (i) Culturally appropriate programs designed to meet educational needs of the students, notwithstanding the responsibility of the Board to implement Saskatchewan Learning Policy Direction on First Nations and Métis Curriculum Content;
 - (ii) First Nation language components appropriate to the level of the students where numbers are warranted;
 - (iii) Low Cost Special Education programs targeted specially for students covered by the agreement, as follows:
 - (iv) *(NOTE: List any other specific instructional programs).*

- 3.2 The Board shall provide all necessary support documentation, pursuant to *The Education Regulations* in force under *The Education Act, 1995*, related to any submissions for special funding programs available to students.

Amounts to be Paid by First Nation

- 4.1. In each and every year of this agreement, the First Nation shall pay to the Board:

- a) For each First Nation student enrolled on the nominal roll of the school division as of September 30 a tuition fee for basic education services equal to the annual cost per student as calculated below;

(NOTE: An alternative method to calculate payment is to require payment of tuition only for the number of students enrolled at specific dates during the year. This will have different implications for budgeting by the board of education. If that is the method used, clause (a) should be changed to read:

i) For the period commencing with the first day of the school year to December 31 for each First Nation student enrolled on the nominal roll of the school division as of September 30 a tuition fee for basic education service equal to 4/10 (four tenths) of the annual cost per student as calculated below;

ii) For the period commencing January 1 to March 31 for each First Nation student enrolled on the nominal roll of the school division as of January 31 a tuition fee for basic education service equal to 3/10 (three tenths) of the annual cost per student as calculated below; and,

iii) For the period commencing April 1 to June 30 for each First Nation student enrolled on the nominal roll of the school division as of April 30 a tuition fee for basic education service equal to 3/10 (three tenths) of the annual cost per student as calculated below.)

- b) Any additional billed cost for special education program services; and any additional billed costs for specific programs and services as set out in this agreement; and,

- c) Any billed cost for items payable under this agreement.

Calculation of Tuition Fees for Basic Education Services

- 5.1 The First Nation shall pay tuition fees for basic education services based on the actual annual cost per student the Board incurs in providing services for its students.

- 5.2. a) The calculation of the annual cost per student shall be calculated in the following manner:

(i) Costs shall include the factors listed in Appendix A of this agreement; and

*(NOTE: Instead of listing all the items in an Appendix, an alternative is to refer to Section 20 of Regulation 1. However, this restricts the parties to those items, which is not necessary and which may or may not be suitable. If you wish to refer to the regulation the clause could read as follows:
i) costs as set out under section 20 of the Regulation 1 of The Education Regulations, 1986.*

(ii) The audited statements of the Board for the prior school year shall be used as the basis for determining the costs for the current school year.

b) The costs as calculated in (a) shall be divided by the number of students enrolled on the nominal roll of the _____ School Division as of September 30 to give the cost per student.

c) (i) Any Special Education Program costs attributable to the needs of a specific student or an identifiable group of students such as the cost of a teacher assistant, or specific equipment purchased for the use of an individual student or an identifiable group of students with special needs shall **not** be included in the calculation of the school costs;

(ii) Non-applicable costs including, but not limited to, non-program pupil transportation costs shall **not** be included in the calculation of school costs;

(iii)(NOTE: Any other specific costs which are not to be included and that the parties believe should be specifically mentioned should be listed here. Generally this will be necessary only for items that may not be clear.)

d) The Board shall provide a statement to the First Nation by October 31 in every year, indicating the estimated annual tuition fee per student for that school year and the estimated total annual tuition fees payable for that school year for all students receiving education services under this agreement; and,

(e) The Board shall, upon request from the First Nation, provide a written detailed calculation to the First Nation, showing how the annual tuition fees have been calculated.

Calculation of Fees for Special Education Programs

6.1.1 Additional costs incurred for any specific students requiring special education programs shall be billed separately in addition to the per student costs, but only if such costs have been approved in advance by the First Nation.

6.2 In determining the fees payable for additional education services the Board shall take into account:

- a) The actual costs to the Board of providing such services; and
- b) The level of grants and funding available to the Board or to the First Nation for the provision of such services to the students covered by this agreement.

Calculation of Fees for Specific Programs and Services

NOTE: As there may be incidental costs usually paid by parents, these may be discussed as part of the service agreement)

- 7.1 All costs associated with _____ shall be billed _____.
(NOTE: include any special or specific costs for particular programs or services agreed to by the parties that would not be included in either the basic education services or fit as a special education program. The parties should make sure that the section on service to be provided lists the service in enough detail.)

Schedule of Payment

- 8.1. The First Nation agrees to pay to the Board the fees payable for each school year in the following manner:
- a) On or before November 15, an amount equal to 40% of the estimated total annual tuition fees and additional billed costs payable for that school year for all students;
(NOTE: The parties can agree on any schedule of payment that suits their particular circumstances. Because the audit for the previous year is not completed until spring, the first payments are usually estimates. The final payment is based on the actual figures from the audit and the final adjustments can be made at that time.)
 - b) On or before the next following February 15, a further amount equal to 30% of the estimated total annual tuition fees and additional billed costs payable for that school year for all students; and,
 - c) On or before the next following May 15, a further amount equal to the total actual annual tuition fees payable and total additional billed costs payable for that school year for all students, minus the amounts previously paid.
- 8.2 The First Nation will pay all invoices within thirty days of being invoiced.
- 8.3 All overdue amounts shall be subject to simple interest at the prime rate in effect at the Chartered Bank used by the Board during the overdue period.
(NOTE: insert whatever rate or refer to whatever rate is agreeable to the parties.)

- 8.4 The payment of tuition fees and additional fees is subject to the Board providing the First Nation a statement including a list of First Nation students enrolled in schools operated under the jurisdiction of the Board for whom fees are being charged.
- 8.5 On or about April 15, the Board shall provide the First Nation a copy of the audited financial statement from the previous year.

Projected Enrolment to Facilitate Planning

- 9.1 Prior to May 1, the First Nation shall provide the Board a list of projected enrolments of First Nation students they expect will be attending schools under the Board's jurisdiction in the following academic year.
- 9.2 The Board will utilize the projected enrolments for budgeting purposes and, in the event of any significant decline in the projections provided by the First Nation, the First Nation will negotiate with the Board to determine a reasonable compensation amount to offset the Board's costs associated with the decline in projected enrolment.
- 9.3 The Board will have no obligation to accept an enrolment higher than the projected enrolment, provided, however, that the Board agrees to make every effort, subject to the availability of staff and space, to accept pupils in addition to the projected enrolment.
- 9.4 The Board agrees to accept First Nation students after September 30 in accordance with Board and school policies pertaining to all students and subject to the availability of staff and space.

Enrolment and Transfer

- 10.1 Students from the First Nation will be enrolled in the Board schools no later than the last day of September.
- 10.2 After September 30, students will not be allowed to transfer into or out of the school unless the Education Coordinator from the First Nation and the Director of Education of the Board agree that it is in the best interest of the child and the school for the transfer to take place.

Pupil Accommodation Charge

- 11.1 The First Nation agrees, in accordance with agreements between the Federal and Provincial governments, to make available to the Board capital contributions, known as the Pupil Accommodation Charge, the amount of which is published annually by the Executive Director of School Finance Branch, Saskatchewan Learning.

- 11.2 The revenue gained from the First Nation contributions to capital shall be identified separately in the Board's accounts, shall be placed in capital reserve and used on provincially approved educational facilities.
- 11.3 Where there has been a pre-payment to capital by either the First Nation or INAC, those contributions shall be deemed sufficient for existing facilities.

Equity Policy

- 12.1 The Board agrees to an annual review of the implementation of its equity policy and agrees to consult with the First Nation on any proposed changes to the policy.

(NOTE: If the Board has an ongoing committee that deals with equity issues, the parties may wish to add this clause: The Board further agrees to have representation from the First Nation on its Equity Committee.)

Representation of First Nation

- 13.1 The Board will facilitate the presence of a First Nation voting member on the local board of trustees and the appointment shall be consistent with the procedures outlined in Section 124(3) of *The Education Act, 1995*.
(NOTE: Section 124(3) of The Education Act, 1995 provides as follows: "Where there is an Indian reserve outside the school division that provides services to the Indian reserve, the Indian First Nation may appoint one person to be an additional member of the board of trustees of the school district in which any pupil from that Indian reserve receives instructional services.")
- 13.2 The Board will take reasonable steps to facilitate the presence of a First Nation voting member on the Division Board of Education provided that the process for the election of the voting member on the Division Board of Education shall be consistent with the procedures outlined in *The Education Act, 1995* and *The Local Government Act*.

Access to School by First Nation Representatives

- 14.1 The Board agrees to permit official First Nation representatives reasonable access to any school and/or facility utilized by First Nation students registered to attend schools administered by the Board in order to monitor, assess and support the educational progress of First Nation students.
- 14.2 Protocol and procedures for reasonable access shall be established by the Board through consultation with the First Nation.
- 14.3 Access to information shall be in accordance with the provisions of *The Local Authority Freedom of Information and Protection of Privacy Act* as amended from time to time and any other applicable privacy legislation.

Joint Planning Committee and Joint Meetings

- 15.1 The First Nation and the Board recognize that it is essential that the parties work together in a spirit of cooperation, and that they maintain an open and ongoing dialogue.
- 15.2 The parties agree to establish a Joint Planning Committee, which shall meet from time to time, being no less than twice per school year, as agreed to by the parties.
- 15.3 The Joint Planning Committee shall be made up as follows:
- a) Two representatives from the First Nation, who shall be appointed from time to time by the Chief and Council of the First Nation;
 - b) Two representatives from the Board, who shall be appointed from time to time by the Board;
 - c) The Director of Education of the First Nation;
 - d) The Director of Education of the Board; and,
 - e) An independent representative who shall be appointed by agreement among the other representatives and this independent representative shall chair the Joint Planning Committee.
- 15.4 Joint meetings will be held, one in each semester of the school year, or more often as required, to discuss issues related to the education of the students from the First Nation. For these meetings:
- a) The location will rotate between the Board and the First Nation offices;
 - b) The host group will provide a recording secretary;
 - c) The agenda will be determined jointly, prior to the date of the meeting and without restricting the agenda it is agreed that these meetings will focus on administrative and budgetary matters related to the Agreement including educational issues of joint concern; and,
 - d) Recommendations and minutes are subject to ratification by the First Nation and the Board at the subsequent meeting.

(NOTE: The parties may wish to commit to a specific gathering such as a convention or symposium or workshop. Parties should carefully consider, however, whether or not this is appropriate to put in the tuition agreement. By doing so, holding a meeting would be made a term of the contract. The parties need to consider how the terms will be enforced. If the symposium does not take place, one party could argue that there was a breach of contract. An alternative is to address this issue by setting up a separate committee that would deal with organizing such events. Such a committee might even include organizations and people that are not party to the tuition

agreement. If the choice is to mandate a gathering in the tuition agreement, the following clause gives some idea of the issues to be addressed:

15.5 Educational Symposium

a) It is further agreed that representatives of the First Nation and the Board will hold an Education Symposium early in the calendar year.

b) The focus of the symposium will be to review and to explore improvements in the educational programs and opportunities provided by the Board for students sponsored by the First Nation.

c) The following provisions apply:

i) The location of the meeting will be mutually determined;

ii) The responsibility for providing a chairperson and a recording secretary will alternate between the First Nation and the Board;

iii) The agenda will be jointly determined and, without restricting the agenda items, the meetings will focus on educational issues, student progress and program offerings;

iv) The agenda will include items referred by the joint meetings;

v) The parties of this Agreement will each appoint their representatives the number of which will be mutually agreed upon;

vi) The recommendations and minutes of the meetings will be submitted to the next joint meeting of the First Nation and the Board; and,

vii) Workshops of mutual interest to the First Nation and the Board will be held, pending mutual agreement on associated costs.

Reporting

16.1 The Board shall from time to time provide such reports as may be reasonably required by the First Nation in order for the First Nation to apply for and receive education funding.

Arbitration of Disputes

17.1 In the event of misinterpretation or disagreement with any aspect of the scope of this Agreement, either party may submit the questions to arbitration by a three-person board of arbitration.

17.2 One member of the board of arbitration shall be appointed by the First Nation, one member by the Board and a third member shall be appointed by the agreement of the members appointed by each of the Board and the First Nation. Should these two members be unable to agree on the selection of the

third member, then they shall jointly request that the third member be selected pursuant to provisions of *The Arbitration Act, 1992*. In all other respects, the practice and procedure of *The Arbitration Act, 1992*, shall apply.

- 17.3 Each party shall assume its own costs of the arbitration and shall share equally in the fees of the Chairperson, and any other general expenses of the arbitration.
- 17.4 It is understood and agreed by the parties hereto that nothing shall prevent the Board from invoicing the First Nation and requesting payment of such fees as shall be payable and not in dispute during arbitration procedure and that the First Nation agrees to pay such accounts.

Duration of Agreement

- 18.1 This Agreement shall commence on _____ and shall remain in effect until cancelled by either party pursuant to the terms of the Agreement.
- 18.2 This Agreement may be cancelled by either party by giving written notice to the other party by April 1st in any year. Such termination shall be effective as of the next following June 30.

(NOTE: The party can put a time limit on when notice is given by inserting dates as is done here. This method restricts cancellation to the end of a school year, which has advantages for budget and planning reasons. An alternative is to allow cancellation upon the giving of _____ months written notice.)

Amendment of Agreement

- 19.1 This agreement may be amended at any time by mutual consent of the parties.
- 19.2 Any amendments to this agreement must be made in writing and signed by the appropriate representative for each party.
- 19.3 The parties agree that they will meet from time to time to discuss any amendments to this agreement and will use their best efforts to make any modifications to this agreement prior to the March 1st preceding the school year in which the amendments are to take effect.

Indemnity and Insurance

- 20.1 Each party shall indemnify and save harmless the other from and against any and all claims, demands, loss, cost, damages, actions, suits or other proceedings, caused by the negligent or willful action of its own employees, directors, volunteers or others under the care and control of the party.

- 20.2 The Board shall obtain, maintain and equally fund property insurance and public liability insurance in any amount that they consider necessary, but:
- a) In no case shall the amount of insurance coverage be less than \$100,000.00 for property or less than \$1,000,000.00 for public liability; and
 - b) The Board shall ensure that insurance coverage is procured that covers all risks that the parties reasonably anticipate may arise in relation to the intended activities undertaken by the Board.

Notice

- 21.1 Any requests or notices to be made or sent under this Agreement shall be deemed to be sufficiently given or sent to the other party by registered mail to the following addresses:

First Nation
Street/Avenue/P.O. Box
City/Province/Postal Code

School Division
Street/Avenue/P.O. Box
City/Province/Postal Code

Agreement Binding on All Parties

- 22.1 This Agreement shall be binding on the parties, their heirs, executors, assigns and successors in office.

Assignment

- 23.1 This Agreement may not be assigned by either party without the prior written consent of the other party.

Headings

- 24.1 The headings used in this Agreement are for convenience of reference only and shall not affect the interpretation or construction of this Agreement.

Dated this _____ day of _____, 200__

*** FIRST NATION

Chief

Witness

Councilor

Witness

Councilor

Witness

Dated this _____ day of _____, 200__

*** BOARD OF EDUCATION OF THE *** SCHOOL DIVISION NO. *** OF
SASKATCHEWAN

Board Chairperson

Witness

Director of Education

Witness

Secretary Treasurer

Witness

APPENDIX B

SPECIAL EDUCATION FUNDING PROGRAMS (Spring 2005)

The chart on *Special Education Funding Programs* provides information from Saskatchewan Learning and Indian and Northern Affairs Canada regarding the Designated Disabled Program; Diversity Factor; Complementary Tuition; Targeted Behaviour Program; Technical Aids; Fractional Funding; Children with Intensive Needs in Foster Care; Shared Service Program; transportation; and room and board. Please note that in 2001-02, the Special Needs Program and the Targeted Behaviour Program were combined into Diversity Recognition. Please refer to the second page of the chart (page 43) for further details.

SASKATCHEWAN LEARNING	INDIAN AND NORTHERN AFFAIRS CANADA	COMMENTS
Designated Disabled Program (DDP) Purpose To support students who require intensive supports and who are identified with low incidence disabilities (intellectual disabilities, chronic illness, orthopedic disabilities, visual disabilities, multiple disabilities, deaf and hard of hearing as defined in Section 49 of <i>The Education Regulations, 1986</i> . Funding for 2004-2005 Level I - \$6,300 Level II - \$12,610 Source Funding and Documentation 2004-2005 A Guide for School Divisions September 2004	Designated Disabled Program (DDP) Purpose To parallel the special education policies established by Saskatchewan Learning, Indian and Northern Affairs Canada (INAC) provides special education funding for students under the Designated Pupil Grant. Incremental funding at one of two levels is available for designated special needs students who fall under these designations: 1. Visual disability 2. Deaf and hard of hearing 3. Mental handicap 4. Orthopedic disability 5. Chronic illness 6. Multiple disability Funding for 2002-2003 Level 1 - \$10,800 Level 2 - \$16,109 Source Operational Policy Special Education FS-ED-18 June 1992	• The difference in funding level reflects the school division's ability to tax. • With no taxing authority, INAC funds closer to actual costs.

SASKATCHEWAN LEARNING	INDIAN AND NORTHERN AFFAIRS CANADA	COMMENTS
A. Diversity Recognition (formerly Special Needs Program and Targeted Behaviour Program) Purpose To support all aspects of student diversity, including students with exceptional learning and behavioural needs, students from culturally diverse background and students living in vulnerable circumstances. School divisions utilize this fund to provide a comprehensive array of supports and services, including assessment, learning assistance programs, speech and language services, classroom and individual students supports, consultative supports, counseling and planning and evaluation. Funding Recognition for 2004-2005 Calculated at \$304 per student based on the total enrollment. Source Funding and Documentation 2004-2005 A Guide for School Divisions September 2004	Complementary Tuition Purpose/Funding An additional \$500 per full-time student will be made available for the provision of non-discretionary ancillary in-school educational services such as low-cost special education, cultural/language instruction, curriculum adaptation and for paraprofessional staff. Services for the learning disabled and emotionally/socially disabled candidates shall be considered from this funding category. Source Operational Policy – FS-ED-20 March 2003 Targeted Behaviour Program (TBP) Purpose For First Nation students who have persistent problems that are not the result of a particular situation or context; and/or display behaviour so profoundly inappropriate that it seriously interferes with the educational process and progress of self and/or others; and/or exhibit behaviours that differ markedly and chronically from current social, cultural, community, or age appropriate standards. Funding The first three students designated as Behaviour Disordered in a school will each receive funding at the Level One high cost rate as outlined in the annual management regime (\$10,800 per student funding). INAC will provide a \$30,000 program grant when the fourth child is designated and funded in the same school. As well, there is a \$30,000 program grant available when more than 10 First Nation Students have been designated.	INAC complementary tuition funding maintains flexibility and is often used for low cost special education or mild forms of disabilities.

SASKATCHEWAN LEARNING	INDIAN AND NORTHERN AFFAIRS CANADA	COMMENTS
	For First Nation students who are federally funded and attend a provincial school, funding will be reimbursed according to the actual documented cost up to the maximum amount available to First Nation schools. Source Operational Policy Special Education - Behaviour Disordered Programming FS-ED-18A September 1999	
Technical Aids Purpose Technical Aids Recognition assists school divisions with the purchase of technological supports for students funded through the Designated Disabled Pupil Program. Criteria Prior approval from Saskatchewan Learning and a proof of purchase is required before the cost is recognized. Equipment is for students identified for the Designated Disabled Program (DDP) funding. Saskatchewan Learning retains ownership of the equipment. There is recognition for actual cost of equipment. Funding for 2004-2005 Recognition is based on confirmation of actual cost. Source Funding and Documentation 2004-2005 A Guide for School Divisions September 2004	Technical Aids Purpose Technical aids are provided complimentary to what the province provides. Funding is available to assist schools/school divisions with the purchase of technical aids, alternate format materials, and transportation that allows students with low incidence designated disabilities to gain access to the education program. Criteria Prior approval and a proof of purchase are required. The Department of Indian and Northern Affairs Canada (INAC) retains ownership of the equipment. Reimbursement of actual cost of equipment. Source National Special Education Program Guidelines	

SASKATCHEWAN LEARNING	INDIAN AND NORTHERN AFFAIRS CANADA	COMMENTS
Designated Disabled Pupil Fractional Funding Recognition Purpose If a student with a designated disability was identified and received intensive programming and supports but was not included in last year's database after September 30th of the previous year, that student may be recognized for Fractional Funding at Level I or Level II rates. Funding Recognition for 2004-2005 Students registered after September 30th are recognized for basic rate plus incremental rates. Students registered before September 30th have been included on the Principals' September Statistical Report (PSSR) and, therefore, the school division will already be receiving basic rate recognition. Consequently, the students should receive only incremental Level I or Level II recognition for the time period the special education support was provided. Source Funding and Documentation 2004-2005 A Guide for School Divisions September 2004	Special Education – Targeted Behavior Programming Purpose Funding on a prorated basis for designated high cost students shall follow the student should he or she transfer to another school or enter a First Nations school. Source Operational Policy Special Education – Behavior Targeted Programming FS-ED-18/18a September 1999	• INAC high cost special education funding follows the student. • INAC funding is based on when the student transfers, in the same manner as provincial Fractional Funding.
Children with Intensive Needs in Care of the Department of Community Resources and Employment Purpose Saskatchewan Learning provides incremental funding recognition to support programming for children in care who have intensive social, emotional and behavioural needs and are served through school divisions. This incremental funding is conditional on the provision of additional supports and appropriate programs provided by qualified personnel.	Children in Foster Care Funding The Department of Indian and Northern Affairs Canada (INAC) assumes financial responsibility for those children placed in Foster Care on-reserve. Source Elementary/Secondary Education Program Management Regime March 2003	

SASKATCHEWAN LEARNING	INDIAN AND NORTHERN AFFAIRS CANADA	COMMENTS
Funding Recognition for 2004-2005 Funding recognition is for the time period the intensive programming and supports were provided to the student during the previous year. Students registered after September 30th are recognized for basic rate plus incremental rates. Students registered before September 30th have been included on the PSSR and, therefore, the school division will already be receiving basic rate recognition. Consequently, the students should receive only incremental Level I or Level II recognition for the time period the special education support was provided. The Regional Superintendent of Children's Services must review and approve each funding recognition request. Source Funding and Documentation 2004-2005 A Guide for School Divisions September 2004		
School^{PLUS} Service Areas Purpose The Shared Service program was established to assist rural boards of education with the provision of additional special education and curriculum supports services. Services include: assessment, educational diagnosis, educational programming and consultation for students with exceptional needs and students living in vulnerable circumstances; speech, language, communication and early literacy development; Core Curriculum actualization; and additional supports to address locally determined needs. In 2004-05, the Shared Service program was expanded and renamed. The current School^{PLUS} Service area funding includes an additional \$33 per student to assist in the provision of additional integrated school-	Second Level Services Purpose INAC second level services funding is provided to Tribal Councils and independent First Nations for advisory services, special education assessments, school psychologist services, speech therapy, classroom consultation, curriculum initiatives and core curriculum. Funding for these services is based on an administrative component and the First Nation School Formula.	

SASKATCHEWAN LEARNING	INDIAN AND NORTHERN AFFAIRS CANADA	COMMENTS
linked services and programs. These services are to be designed and delivered in collaboration with other human service departments, community based agencies and community stakeholders. The additional funding recognition (\$33 per student) has been allocated to all school divisions, including urban divisions in Saskatoon and Regina. This funding is not intended to replace existing services. Rather, it provides limited funding that can be pooled with resources from other agencies and government departments to address gaps in service and to build a comprehensive network of services linked to schools and school divisions. Source Funding and Documentation 2004-2005 A Guide for School Divisions September 2004	Source Elementary/Secondary Education Program Management Regime March 2003	
Transportation Purpose To assist with the additional cost of transporting students with disabilities, as defined in Section 49 of the Regulations, who require special transportation in order for them to access the educational program. The Regional Director of Education must approve arrangements for urban transportation. Funding for 2004-2005 The Urban High Cost Special Education Transportation Recognition is \$2,650 based on a 186-day year. Part time recognition is \$14.25 per day based on actual costs. Source Funding and Documentation 2004-2005 A Guide for School Division September 2004	Transportation Purpose Provides funding for the transportation of students with disabilities. Criteria Prior approval is required. Funding Funding is based on 17 cents per kilometre up to a maximum of \$5,000. Source Elementary/Secondary Education Program Management Regime, INAC March 2003	

SASKATCHEWAN LEARNING	INDIAN AND NORTHERN AFFAIRS CANADA	COMMENTS
Room and Board Funding Recognition for 2004-2005 The actual cost of the room and board is recognized at \$441 per month for students with disabilities as defined in Section 49 of <i>The Education Regulations, 1986</i>. Source Funding and Documentation 2004-2005 A Guide for School Divisions September 2004	Room and Board Cost Room and board is provided on an approved basis according to a specific regional formula. Source Elementary/Secondary Education Program Management Regime, March 2003	

APPENDIX C

CALCULATION OF FIRST NATION TUITION FEES

Items to be Used from Operating Revenues and Expenditures to Calculate First Nation Tuition Fees		
Operating Expenditures		
1.2.10.000.000.000.000	Governance	\$
1.2.11.000.000.000.000	Administration	\$
1.2.12.000.000.000.000	Instructional	\$
1.2.13.000.000.000.000	Plant Operation and Maintenance	\$
1.2.16.000.000.000.000	Ancillary/Supplementary Services and Programs	\$
1.2.17.000.000.000.000	Current Interest and Bank Charges	\$
	Total "Regulation 20" Expenditures	\$
Less Revenue from		
1.1.03.040.040.000.000	Payment of Tuition Fees to Other School Divisions	\$
1.1.04.000.000.000.000	Revenue for Ancillary, Special Grants and Other Services	\$
1.1.03.043.000.000.000	Complementary Tuition Fee Revenue	\$
1.1.03.043.000.000.000	First Nation Contributions for High Cost Funding	\$
	Recognized Expenditures for Diversity Program (if applicable)	\$
	Recognized Expenditures for Designated Disabled Program (if applicable)	\$
	Total "Regulation 20" Costs (net of received revenues)	\$
	Total "Regulation 20" Costs (net of received revenues)	\$
	School Division Enrolment	
	Annual "Regulation 20" Per Pupil Tuition ("Regulation 20 cost/enrolment")	\$
	Annual Capital Per Pupil	\$
	Total Annual ("Regulation 20" and Capital) Per Pupil Cost	\$
First Nation Tuition Billing Calculations	Number of First Nations Eligible Pupils	
	Tuition Calculations	\$
	"Regulation 20" per pupil tuition	\$
	Capital per pupil allocation	\$
	Complementary Funding allocation	\$
	Other	\$
	Designated Students Allocation	\$
	TOTAL TUITION THIS PERIOD	\$

APPENDIX D

PUPIL ACCOMMODATION CHARGE LETTER

June 2005

TO ALL DIRECTORS OF EDUCATION AND SECRETARY-
TREASURERS/SUPERINTENDENTS OF ALL SCHOOL DIVISIONS

Re: Recognition of Tuition Fee Revenues from Federal Agencies

The September 2005 per pupil rate to be added for the capital portion of Saskatchewan Learning – Tuition Fee Revenues from Federal Agencies policy is \$379 per pupil.

This per pupil amount will be added to the tuition fees where there has been no federal prepayment of capital on a facility in which federal students attend a school or the capital agreement occurred more than twenty-five years ago.

The calculation of the per pupil capital component is as follows:

1. **Provincial Component**
Provincial long-term debt / provincial enrolment
 $\$43,403,477 / 171,052 =$ \$254
2. **Local Government Component**
Provincial long-term debt per pupil / .667 X 33 %
 $\$253.74 / .667 = 380.43 \times .33 =$ \$125
3. **Total Per Pupil Capital Component of the Tuition Fee is \$379.**

As noted in the policy, the provincial share of the capital contribution from federal tuition fees shall be placed in a capital reserve by the school board. This reserve, along with the accumulated interest, will be applied to the provincial share of future capital projects approved by the school division and Saskatchewan Learning.

The local share of the capital contribution shall also be placed in a capital reserve (separate from the provincial share). The school division shall have full discretion over the use of these funds on departmentally approved education facilities.

If you require any further information, please do not hesitate to contact this office.

Sincerely,

Executive Director
School Finance

cc: Regional Directors, Indian and Northern Affairs Canada, Facilities Planning

APPENDIX E

The Education Regulations, 1986 Chapter E-1 0.1 REG 1, Subsection 20

PART V Tuition Fees GENERAL

Determination of tuition fee amount

20(1) If a board of education establishes:

- (a) a schedule of fees to be charged with respect to non-resident pupils pursuant to section 172 of the Act; or
- (b) a schedule of fees to be charged with respect to resident pupils pursuant to section 173 of the Act;

it shall calculate the fees payable by dividing the enrolment of the school or schools of the division into the sum of the costs of operation of the school or schools of the division determined of accordance with subsection (2).

(2) For the purposes of subsection (1), a board of education shall determine the sum of the costs of operation of the school or schools of the division by adding:

- (a) administration costs;
- (b) instruction costs;
- (c) plant operation and maintenance costs;
- (d) that portion of other educational services expenditure, net of specific special grants and other revenue for such services, which may be applicable to pupils described in section 172 or 173 of the Act;
- (e) that portion of the ancillary services expenditure, net of specific revenue for such services, which may be applicable to pupils described in section 172 or 173 of the Act;
- (f) current interest expenses;
- (g) that portion of specifically earmarked provisions for reserves which may be applicable to pupils described in section 172 or 173 of the Act; and
- (h) that portion of contribution to capital from current revenue which may be applicable to pupils described in section 172 or 173 of the Act.

(3) For the purposes of subsection (1), a board of education shall exclude the following operating costs from the calculation of tuition fees:

- (a) costs of pupil transportation;
- (b) payments of tuition fees to other school divisions; and
- (c) subject to subsection (5), payments for capital debt retirement.

- (4) Notwithstanding subsection (3), a board of education may charge fees for transportation of pupils described in sections 172 and 173 of the Act, but the calculation of those fees is required to be separate from the calculation of tuition fees.
- (5) A board of education shall include the capital debt retirement costs mentioned in subsection (3) in the calculation of fees for pupils for whom any department or agency of the Government of Canada is responsible to the extent that that department or agency has not provided the school division with capital contributions for school facilities.
- (6) A board of education shall base its calculations of tuition fees pursuant to this section on budgeted expenditures of the school division for the current fiscal year, but the board of education may make adjustments to the tuition fees when the actual costs have been determined if:
- (a) one or both of the school divisions, departments or agencies involved requests that adjustments be made; or
 - (c) an agreement among the parties concerned requires that adjustments be made.
- (7) The parties to arrangements with respect to tuition fees may, by agreement:
- (a) prescribe the dates for estimating costs or determining and verifying actual costs;
 - (b) prescribe the dates by which payments of fees are to be made;
 - (c) define the procedures under which enrolments to be used in the calculation of fees are to be determined; and
 - (d) define the procedures for modifying the calculated fees to take into account the varying costs for the different levels of the instructional program.
- (8) Where fees are paid on behalf of a pupil who is a resident of Saskatchewan without the financial support of or reimbursement from the school division in which his parent or guardian resides, the tuition fee is 50% of the fee which would otherwise be charged pursuant to this section.
- (9) Notwithstanding any other provision of this section, two or more boards of education may enter into any other approved arrangement with respect to the calculation and payment of tuition fees.

27 Mar 86 cE-0.1 Reg 1 s20;
24 Dec 86
SR 117/86 s6.

